

**AMENDED**

**PRO-RATA BASIS REPORTING**

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Chap. 3: <input type="checkbox"/>	<b>4</b> Chap. 4: <input type="checkbox"/>	<b>5</b> Withholding allowance	
		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income	Check if tax not deposited under escrow procedure <input type="checkbox"/>
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld	
<b>8</b> Tax withheld by other agents			<b>9</b> Tax assumed by withholding agent		
<b>10</b> Total withholding credit			<b>11</b> Amount repaid to recipient		
<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14e</b> Primary Withholding Agent's Name (if applicable)		
<b>13a</b> Withholding agent's name			<b>14f</b> Primary Withholding Agent's EIN		
<b>13b</b> Withholding agent's Global Intermediary Identification Number (GIIN)			<b>15a</b> Intermediary or flow-through entity's EIN, if any	<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>13c</b> Country code	<b>13d</b> Foreign taxpayer identification number, if any		<b>16a</b> Intermediary or flow-through entity's name		
<b>13e</b> Address (number and street)			<b>16b</b> Intermediary or flow-through entity's GIIN		
<b>13f</b> City or town, state or province, country, ZIP or foreign postal code			<b>16c</b> Country code	<b>16d</b> Foreign tax identification number, if any	
<b>13g</b> Recipient's U.S. TIN, if any			<b>16e</b> Address (number and street)		
<b>13h</b> Ch. 3 status code			<b>16f</b> City or town, state or province, country, ZIP or foreign postal code		
<b>13i</b> Ch. 4 status code			<b>17</b> Recipient's GIIN	<b>18</b> Recipient's foreign tax identification number, if any	
<b>14a</b> Recipient's name		<b>14b</b> Recipient's country code	<b>19</b> Recipient's account number		<b>20</b> Recipient's date of birth
<b>14c</b> Address (number and street)			<b>21</b> Payer's name	<b>22</b> Payer's TIN	<b>23</b> Payer's GIIN
<b>14d</b> City or town, state or province, country, ZIP or foreign postal code			<b>24</b> State income tax withheld	<b>25</b> Payer's state tax no.	<b>26</b> Name of state

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		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income	Check if tax not deposited under escrow procedure <input type="checkbox"/>
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld	
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<b>12a</b> Withholding agent's EIN	<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code		<b>14e</b> Primary Withholding Agent's Name (if applicable)	
<b>13a</b> Withholding agent's name			<b>14f</b> Primary Withholding Agent's EIN		
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			<b>24</b> State income tax withheld	<b>25</b> Payer's state tax no.	<b>26</b> Name of state

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fideicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fideicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

## Explanation of Codes

### Box 1. Income code.

#### Code

	Types of Income
<b>01</b>	Interest paid by U.S. obligors—general
<b>02</b>	Interest paid on real property mortgages
<b>03</b>	Interest paid to controlling foreign corporations
<b>04</b>	Interest paid by foreign corporations
<b>05</b>	Interest on tax-free covenant bonds
<b>22</b>	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
<b>29</b>	Deposit interest
<b>30</b>	Original issue discount (OID)

<b>31</b>	Short-term OID
<b>33</b>	Substitute payment—interest
<b>06</b>	Dividends paid by U.S. corporations—general
<b>07</b>	Dividends qualifying for direct dividend rate
<b>08</b>	Dividends paid by foreign corporations
<b>21</b>	Gross income—Capital gain dividend
<b>34</b>	Substitute payment—dividends
<b>40</b>	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
<b>09</b>	Capital gains
<b>10</b>	Industrial royalties
<b>11</b>	Motion picture or television copyright royalties
<b>12</b>	Other royalties (for example, copyright, recording, publishing)

See back of Copy C for additional codes

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<b>13g</b> Recipient's U.S. TIN, if any			<b>16e</b> Address (number and street)		
<b>13h</b> Ch. 3 status code			<b>16f</b> City or town, state or province, country, ZIP or foreign postal code		
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**Explanation of Codes (continued)**

<b>13</b>	Real property income and natural resources royalties
<b>14</b>	Pensions, annuities, alimony, and/or insurance premiums
<b>15</b>	Scholarship or fellowship grants
<b>16</b>	Compensation for independent personal services <sup>1</sup>
<b>17</b>	Compensation for dependent personal services <sup>1</sup>
<b>18</b>	Compensation for teaching <sup>1</sup>
<b>19</b>	Compensation during studying and training <sup>1</sup>
<b>20</b>	Gross income—Other
<b>24</b>	Real estate investment trust (REIT) distributions of capital gains
<b>25</b>	Trust distributions subject to IRC section 1445
<b>26</b>	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
<b>Other</b>	
<b>27</b>	Publicly traded partnership distributions subject to IRC section 1446
<b>28</b>	Gambling winnings <sup>2</sup>
<b>32</b>	Notional principal contract income <sup>3</sup>
<b>35</b>	Substitute payment—other
<b>36</b>	Capital gains distributions
<b>37</b>	Return of capital
<b>38</b>	Eligible deferred compensation items subject to IRC section 877A(d)(1)
<b>39</b>	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
<b>41</b>	Guarantee of indebtedness
<b>42</b>	Earnings as an artist or athlete—no central withholding agreement <sup>4</sup>
<b>43</b>	Earnings as an artist or athlete—central withholding agreement <sup>4</sup>
<b>44</b>	Specified Federal procurement payments
<b>50</b>	Income previously reported under escrow procedure <sup>5</sup>
<b>51</b>	Other income

**Boxes 3a and 4a.** Exemption code (applies if the tax rate entered in boxes 3b and 4b is 00.00).

<b>Code</b>	<b>Authority for Exemption</b>
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**Chapter 3**

**01** Effectively connected income

<b>02</b>	Exempt under IRC (other than portfolio interest)
<b>03</b>	Income is not from U.S. sources
<b>04</b>	Exempt under tax treaty
<b>05</b>	Portfolio interest exempt under IRC
<b>06</b>	QI that assumes primary withholding responsibility
<b>07</b>	WFP or WFT
<b>08</b>	U.S. branch treated as U.S. Person
<b>09</b>	Territory FI treated as U.S. Person
<b>10</b>	QI represents that income is exempt
<b>11</b>	QSL that assumes primary withholding responsibility
<b>12</b>	Payee subjected to chapter 4 withholding
<b>Chapter 4</b>	
<b>13</b>	Grandfathered payment
<b>14</b>	Effectively connected income
<b>15</b>	Payee not subject to chapter 4 withholding
<b>16</b>	Excluded nonfinancial payment
<b>17</b>	Foreign Entity that assumes primary withholding responsibility
<b>18</b>	U.S. Payees—of participating FFI or registered deemed-compliant FFI
<b>19</b>	Exempt from withholding under IGA <sup>6</sup>
<b>20</b>	Dormant account <sup>7</sup>
<b>21</b>	Excluded offshore payment
<b>Code                    Type of Recipient, Withholding Agent, or Intermediary</b>	
<b>Chapter 3 Status Codes</b>	
<b>01</b>	U.S. Withholding Agent—FI
<b>02</b>	U.S. Withholding Agent—Other
<b>03</b>	Territory FI treated as U.S. Person
<b>04</b>	Territory FI—not treated as U.S. Person
<b>05</b>	U.S. branch of Participating FFI—treated as U.S. Person
<b>06</b>	U.S. branch of Participating FFI—not treated as U.S. Person

*See back of Copy D for additional codes*

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.  
<sup>2</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings (Income Code 28)* in Pub. 515.  
<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.  
<sup>4</sup> If Income Code 42 or 43 is used, Recipient Code 25 (artist or athlete) should be used instead of Recipient Code 19 (individual), 18 (corporation), or 08 (partnership other than withholding foreign partnership).  
<sup>5</sup> Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.  
<sup>6</sup> Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.  
<sup>7</sup> Use only when tax not withheld under chapter 4 because escrow procedure for dormant accounts applied under chapter 4 but tax withheld under chapter 3.

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## Explanation of Codes (continued)

07	U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person	08	Participating FFI—Other
08	Partnership other than Withholding Foreign Partnership	09	Participating FFI—Reporting Model 2 FFI
09	Withholding Foreign Partnership	10	Registered Deemed-Compliant FFI—Reporting Model 1 FFI
10	Trust other than Withholding Foreign Trust	11	Registered Deemed-Compliant FFI—Sponsored Entity
11	Withholding Foreign Trust	12	Registered Deemed-Compliant FFI—Other
12	Qualified Intermediary	13	Certified Deemed-Compliant FFI—Other
13	Qualified Intermediary—Branch under Qualified Intermediary Agreement	14	Certified Deemed-Compliant FFI—FFI with Low Value Accounts
14	Qualified Intermediary—Branch not under Qualified Intermediary Agreement	15	Certified Deemed-Compliant FFI—Non-Registering Local Bank
15	Qualified Intermediary—Foreign Branch of U.S. FI	16	Certified Deemed-Compliant FFI—Sponsored Entity
16	Qualified Securities Lender—Qualified Intermediary	17	Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager
17	Qualified Securities Lender—Other	18	Nonparticipating FFI
18	Corporation	19	Owner-Documented FFI
19	Individual	20	Limited Branch treated as Nonparticipating FFI
20	Estate	21	Limited FFI treated as Nonparticipating FFI
21	Private Foundation	22	Passive NFFE identifying Substantial U.S. Owners
22	International Organization	23	Passive NFFE with no Substantial U.S. Owners
23	Tax Exempt Organization (Section 501(c) entities)	24	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
24	Unknown Recipient	25	Active NFFE
25	Artist or Athlete	26	Excepted NFFE—Other
26	Pension	27	Individual
27	Foreign Government—Integral Part	28	Section 501(c) Entities
28	Foreign Government—Controlled Entity	29	Excepted Territory NFFE
29	Government of U.S. territory	30	Exempt Beneficial Owner
30	Foreign Central Bank of Issue	31	Entity Wholly Owned by Exempt Beneficial Owners
31	Nonqualified Intermediary	32	Unknown Recipient
32	Hybrid entity making Treaty Claim	33	Recalcitrant Account Holder
<b>Pooled Reporting Codes</b>		34	NFFE—WP or WT
33	Withholding Rate Pool—General	35	Nonreporting IGA FFI
34	Withholding Rate Pool—Exempt Organization	36	Direct reporting NFFE
35	PAI Withholding Rate Pool—General	37	U.S. reportable account
36	PAI Withholding Rate Pool—Exempt Organization	38	Non-consenting U.S. account
37	Agency Withholding Rate Pool—General	39	Sponsored direct reporting NFFE
38	Agency Withholding Rate Pool—Exempt Organization	40	Excepted Inter-affiliate FFI
<b>Chapter 4 Status Codes</b>		41	Undocumented Preexisting Obligation
01	U.S. Withholding Agent—FI	<b>Pooled Reporting Codes</b>	
02	U.S. Withholding Agent—Other	42	Recalcitrant Pool—No U.S. Indicia
03	Territory FI—not treated as U.S. Person	43	Recalcitrant Pool—U.S. Indicia
04	Territory FI—treated as U.S. Person	44	Recalcitrant Pool—Dormant Account
05	U.S. branch of Participating FFI—treated as U.S. Person	45	Recalcitrant Pool—U.S. Persons
06	U.S. branch of Participating FFI—not treated as U.S. Person	46	Recalcitrant Pool—Passive NFFEs
07	U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person	47	Nonparticipating FFI Pool
		48	U.S. Payees Pool

Form **1042-S****Foreign Person's U.S. Source Income Subject to Withholding****2014**

OMB No. 1545-0096

Department of the Treasury  
Internal Revenue Service▶ Information about Form 1042-S and its separate instructions is at [www.irs.gov/form1042](http://www.irs.gov/form1042).**Copy E**

for Withholding Agent

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		<b>3a</b> Exemption code	<b>4a</b> Exemption code	<b>6</b> Net income		Check if tax not deposited under escrow procedure <input type="checkbox"/>	
		<b>3b</b> Tax rate	<b>4b</b> Tax rate	<b>7</b> Federal tax withheld			
<b>8</b> Tax withheld by other agents				<b>9</b> Tax assumed by withholding agent			
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<b>12a</b> Withholding agent's EIN		<b>12b</b> Ch. 3 status code	<b>12c</b> Ch. 4 status code	<b>14e</b> Primary Withholding Agent's Name (if applicable)			
<b>13a</b> Withholding agent's name				<b>14f</b> Primary Withholding Agent's EIN			
<b>13b</b> Withholding agent's Global Intermediary Identification Number (GIIN)				<b>15a</b> Intermediary or flow-through entity's EIN, if any		<b>15b</b> Ch. 3 status code	<b>15c</b> Ch. 4 status code
<b>13c</b> Country code				<b>13d</b> Foreign taxpayer identification number, if any			
<b>13e</b> Address (number and street)				<b>16a</b> Intermediary or flow-through entity's name			
<b>13f</b> City or town, state or province, country, ZIP or foreign postal code				<b>16b</b> Intermediary or flow-through entity's GIIN			
<b>13g</b> Recipient's U.S. TIN, if any				<b>16c</b> Country code		<b>16d</b> Foreign tax identification number, if any	
<b>13h</b> Ch. 3 status code				<b>16e</b> Address (number and street)			
<b>13i</b> Ch. 4 status code				<b>16f</b> City or town, state or province, country, ZIP or foreign postal code			
<b>14a</b> Recipient's name		<b>14b</b> Recipient's country code		<b>17</b> Recipient's GIIN		<b>18</b> Recipient's foreign taxpayer identification number, if any	
<b>14c</b> Address (number and street)				<b>19</b> Recipient's account number		<b>20</b> Recipient's date of birth	
<b>14d</b> City or town, state or province, country, ZIP or foreign postal code				<b>21</b> Payer's name		<b>22</b> Payer's TIN	<b>23</b> Payer's GIIN
				<b>24</b> State income tax withheld		<b>25</b> Payer's state tax no.	<b>26</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2014)